



3014 (02-02-05)

ANNUAL REPORT

OF

Name: DARBOY JOINT SANITARY DISTRICT NO. 1

Principal Office: N398 CTH "N"
APPLETON, WI 54915

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DARBOY JOINT SANITARY DISTRICT NO. 1**Utility Address:** N398 CTH "N"

APPLETON, WI 54915

When was utility organized? 12/31/1985**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS JOANN M ASHAUER**Title:** BUSINESS MANAGER**Office Address:** DARBOY SANITARY DISTRICT

N398 CTH "N"

APPLETON, WI 54915

Telephone: (920) 788 - 6048**Fax Number:** (920) 788 - 6130**E-mail Address:** dsd@athenet.net

President, chairman, or head of utility commission/board or committee:

Name: MR JAMES J SALM**Title:** PRESIDENT**Office Address:**

N398 CTH "N"

APPLETON, WI 54915

Telephone: (920) 788 - 6048**Fax Number:** (920) 788 - 6130**E-mail Address:** dsd@athenet.net

Are records of utility audited by individuals or firms, other than utility employee? NO**Date of most recent audit report:****Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name: MR PATRICK HENNESSEY**Title:** OPERATOR**Office Address:**

N398 CTH " N"

APPLETON, WI 54915

Telephone: (920) 788 - 6048**Fax Number:** (920) 788 - 6130**E-mail Address:** dsd@athenet.net

Name of utility commission/committee: DARBOY JOINT SANITARY DISTRICT #1 COMMISSION

Names of members of utility commission/committee:

MR MAURICE BROCKMAN, SECRETARY

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

Is sewer service rendered by the utility? **YES**

If "yes," has the municipality by ordinance combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? **NO**

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? **NO**

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,030,593	999,330	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	613,589	551,325	2
Depreciation Expense (403)	146,300	143,364	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	3,216	3,351	5
Total Operating Expenses	763,105	698,040	
Net Operating Income	267,488	301,290	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	267,488	301,290	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	2,986	333	10
Miscellaneous Nonoperating Income (421)	208,752	134,709	11
Total Other Income	211,738	135,042	
Total Income	479,226	436,332	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(45,529)	(45,529)	12
Other Income Deductions (426)	150,995	148,001	13
Total Miscellaneous Income Deductions	105,466	102,472	
Income Before Interest Charges	373,760	333,860	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	19,067	21,070	14
Amortization of Debt Discount and Expense (428)	2,205	2,205	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	21,272	23,275	
Net Income	352,488	310,585	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,789,185	9,478,600	20
Balance Transferred from Income (433)	352,488	310,585	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	10,141,673	9,789,185	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,030,593		1,030,593	1
Total (Acct. 400):	1,030,593	0	1,030,593	
Operation and Maintenance Expense (401-402):				
Derived	613,589		613,589	2
Total (Acct. 401-402):	613,589	0	613,589	
Depreciation Expense (403):				
Derived	146,300		146,300	3
Total (Acct. 403):	146,300	0	146,300	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	3,216		3,216	5
Total (Acct. 408):	3,216	0	3,216	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	267,488	0	267,488	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

INTEREST ON SAVINGS ACCOUNT	2,727	0	2,727	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON SPECIAL ASSESSMENTS	259	0	259 12
Total (Acct. 419):	2,986	0	2,986
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	208,752	208,752 13
NONE	0	0	0 14
Total (Acct. 421):	0	208,752	208,752
TOTAL OTHER INCOME:	2,986	208,752	211,738

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(45,529)	[REDACTED]	(45,529) 15
NONE	0	0	0 16
Total (Acct. 425):	(45,529)	0	(45,529)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	150,995	150,995 17
NONE	0	0	0 18
Total (Acct. 426):	0	150,995	150,995
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(45,529)	150,995	105,466

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	19,067	[REDACTED]	19,067 19
Total (Acct. 427):	19,067	0	19,067
Amortization of Debt Discount and Expense (428):			
2003 GO PROMISSORY NOTES	2,205	[REDACTED]	2,205 20
Total (Acct. 428):	2,205	0	2,205
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 22
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	21,272	0	21,272
NET INCOME:	294,731	57,757	352,488
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,875,832	7,913,353	9,789,185 25
Total (Acct. 216):	1,875,832	7,913,353	9,789,185
Balance Transferred from Income (433):			
Derived	294,731	57,757	352,488 26
Total (Acct. 433):	294,731	57,757	352,488
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,170,563	7,971,110	10,141,673

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,030,593	0	0	0	1,030,593	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	42				42	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,030,551	0	0	0	1,030,551	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	162,004		162,004	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	162,004	0	162,004	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	3	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	13,615,314	13,376,318	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,221,310	1,892,212	2
Net Utility Plant	11,394,004	11,484,106	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	76,589	77,271	6
Special Funds (125)	0	0	7
Total Other Property and Investments	76,589	77,271	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	170,551	0	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	85,150	86,799	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	581	5,740	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	256,282	92,539	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	13,779	15,983	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	13,779	15,983	
Total Assets and Other Debits	11,740,654	11,669,899	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	10,141,673	9,789,185	23
Total Proprietary Capital	10,141,673	9,789,185	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	710,000	840,000	26
Total Long-Term Debt	710,000	840,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	56,088	57,413	28
Payables to Municipality (233)	7,128	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	6,240	6,933	32
Other Current and Accrued Liabilities (238)	0	111,314	33
Total Current and Accrued Liabilities	69,456	175,660	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	819,525	865,054	36
Total Deferred Credits	819,525	865,054	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	11,740,654	11,669,899	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	13,376,318	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,288,919	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	9,326,395	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	13,615,314	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	866,025	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	1,355,285	0	0	0	13
Total Accumulated Provision	2,221,310	0	0	0	
Net Utility Plant	11,394,004	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	687,922				687,922	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	146,300				146,300	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	38,803				38,803	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	185,103	0	0	0	185,103	16
Debits during year						17
Book cost of plant retired	7,000				7,000	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	7,000	0	0	0	7,000	25
Balance end of year (110.1)	866,025	0	0	0	866,025	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,204,290				1,204,290	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	150,995				150,995	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	150,995	0	0	0	150,995	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	1,355,285	0	0	0	1,355,285	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2003 GO PROMISSORY NOTES DISCOUNT AND EXPENSES	2,205	428	13,779	1
Total			<u><u>13,779</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		2
Balance end of year	0	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
2003 GO PROMISSORY NOTES	07/01/2003	03/01/2010	2.86%	710,000	1
Total for Account 224				710,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	3,216	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	3,216	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,308	7
PSC Remainder Assessment	908	8
Other (explain):		
NONE		9
Total payments and other debits	3,216	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2003 GO PROMISSORY NOTES	6,933	19,067	19,760	6,240	3
Subtotal	6,933	19,067	19,760	6,240	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	6,933	19,067	19,760	6,240	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	76,589	2
Total (Acct. 124):	76,589	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	85,150	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	85,150	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
TAX ROLL - DELINQUENTS	581	12
Total (Acct. 145):	581	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
PUBLIC FIRE PROTECTION OVERCHARGE	7,128	16
Total (Acct. 233):	7,128	
Other Deferred Credits (253):		
Regulatory Liability	819,525	17
NONE		18
Total (Acct. 253):	819,525	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	4,273,018	0	0	0	4,273,018	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	776,973	0	0	0	776,973	4
Customer Advances for Construction					0	5
Regulatory Liability	842,289	0	0	0	842,289	6
					0	7
Average Net Rate Base	2,653,756	0	0	0	2,653,756	
Net Operating Income	267,488	0	0	0	267,488	8
Net Operating Income as a percent of						
Average Net Rate Base	10.08%	N/A	N/A	N/A	10.08%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	865,054	0	0	0	865,054	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	45,529	0	0	0	45,529	3
Other (specify):					0	4
Balance End of Year	819,525	0	0	0	819,525	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account #233 - Payable to Municipality - This amount represents the difference between what was paid by the surrounding municipalities and what was computed for the 2005 Public Fire Protection. The surrounding municipalities pay during the current year based on an estimate calculated during the budget process.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	966,620	933,536	1
Total Sales of Water	966,620	933,536	
Other Operating Revenues			
Forfeited Discounts (470)	1,868	1,694	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	31,445	29,200	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	30,660	34,900	6
Total Other Operating Revenues	63,973	65,794	
Total Operating Revenues	1,030,593	999,330	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	205,344	173,233	7
Pumping Expenses (620-625)	96,100	90,608	8
Water Treatment Expenses (630-635)	94,062	82,590	9
Transmission and Distribution Expenses (640-655)	93,605	68,157	10
Customer Accounts Expenses (901-904)	28,124	26,603	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	96,354	110,134	13
Total Operation and Maintenance Expenses	613,589	551,325	
Other Operating Expenses			
Depreciation Expense (403)	146,300	143,364	14
Amortization Expense (404-407)		0	15
Taxes (408)	3,216	3,351	16
Total Other Operating Expenses	149,516	146,715	
Total Operating Expenses	763,105	698,040	
NET OPERATING INCOME	267,488	301,290	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	2	88	218	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	88	218	
Metered Sales to General Customers (461)				
Residential	3,824	226,242	646,405	4
Commercial	180	42,300	83,634	5
Industrial				6
Total Metered Sales to General Customers (461)	4,004	268,542	730,039	
Private Fire Protection Service (462)	14		4,183	7
Public Fire Protection Service (463)	3		226,723	8
Other Sales to Public Authorities (464)	8	2,307	5,457	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,031	270,937	966,620	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
None	None			1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	226,723	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	226,723	
Forfeited Discounts (470):		
Customer late payment charges	1,868	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,868	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
ANTENNAE SPACE ON WATER TOWERS	31,445	8
Total Rents from Water Property (472)	31,445	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	25,593	10
Other (specify):		
WATER INSPECTIONS	2,563	11
REAL ESTATE INQUIRIES	1,735	12
MISC (PERMITS, LABELS, ETC.)	769	13
Total Other Water Revenues (474)	30,660	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	27,704	26,090	1
Purchased Water (601)	174,881	143,371	2
Operation Supplies and Expenses (602)	2,634	3,666	3
Maintenance of Water Source Plant (605)	125	106	4
Total Source of Supply Expenses	205,344	173,233	
PUMPING EXPENSES			
Operation Labor (620)	27,704	26,090	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	67,773	63,188	7
Operation Supplies and Expenses (623)	178	298	8
Maintenance of Pumping Plant (625)	445	1,032	9
Total Pumping Expenses	96,100	90,608	
WATER TREATMENT EXPENSES			
Operation Labor (630)	27,704	26,090	10
Chemicals (631)	51,074	46,894	11
Operation Supplies and Expenses (632)	4,126	3,428	12
Maintenance of Water Treatment Plant (635)	11,158	6,178	13
Total Water Treatment Expenses	94,062	82,590	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	27,704	26,089	14
Operation Supplies and Expenses (641)	518	2,833	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,466	3,482	16
Maintenance of Mains (651)	9,031	12,985	17
Maintenance of Services (652)		0	18
Maintenance of Meters (653)	34,758	726	19
Maintenance of Hydrants (654)	17,128	22,042	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	93,605	68,157	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)		0	22
Accounting and Collecting Labor (902)	25,594	24,436	23
Supplies and Expenses (903)	2,488	2,125	24
Uncollectible Accounts (904)	42	42	25
Total Customer Accounts Expenses	28,124	26,603	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	25,594	24,436	27
Office Supplies and Expenses (921)	11,809	12,406	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	9,542	12,694	30
Property Insurance (924)	13,695	16,586	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	22,603	32,494	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	1,258	1,259	35
Transportation Expenses (933)	5,362	4,187	36
Maintenance of General Plant (935)	6,491	6,072	37
Total Administrative and General Expenses	96,354	110,134	
Total Operation and Maintenance Expenses	613,589	551,325	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		2,308	2,180	3
PSC Remainder Assessment		908	1,171	4
Other (specify): NONE			0	5
Total tax expense		3,216	3,351	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	65,334	116	4
Structures and Improvements (311)	52,117		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	422,221		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	539,672	116	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	471,842		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	243,428	13,058	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	715,270	13,058	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	139,520		22
Water Treatment Equipment (332)	293,114		23
Total Water Treatment Plant	432,634	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			65,450	4
Structures and Improvements (311)			52,117	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			422,221	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	539,788	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			471,842	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	6,500		249,986	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	6,500	0	721,828	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			139,520	22
Water Treatment Equipment (332)			293,114	23
Total Water Treatment Plant	0	0	432,634	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,021,623		26
Transmission and Distribution Mains (343)	249,896		27
Fire Mains (344)	0		28
Services (345)	56,035		29
Meters (346)	950,739	22,140	30
Hydrants (348)	27,906	1,350	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,306,199	23,490	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	139,903		34
Office Furniture and Equipment (391)	2,241		35
Computer Equipment (391.1)	26,499	738	36
Transportation Equipment (392)	21,808		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	37,261	950	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	15,205	450	41
Communication Equipment (397)	20,425		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	263,342	2,138	
Total utility plant in service directly assignable	4,257,117	38,802	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,257,117	38,802	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,021,623 26
Transmission and Distribution Mains (343)			249,896 27
Fire Mains (344)			0 28
Services (345)			56,035 29
Meters (346)			972,879 30
Hydrants (348)	500		28,756 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	500	0	2,329,189
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			139,903 34
Office Furniture and Equipment (391)			2,241 35
Computer Equipment (391.1)			27,237 36
Transportation Equipment (392)			21,808 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			38,211 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			15,655 41
Communication Equipment (397)			20,425 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	265,480
Total utility plant in service directly assignable	7,000	0	4,288,919
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	7,000	0	4,288,919

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	6,868,803	140,497	27
Fire Mains (344)	0		28
Services (345)	1,486,021	45,815	29
Meters (346)	0		30
Hydrants (348)	762,819	22,440	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	9,117,643	208,752	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	9,117,643	208,752	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	9,117,643	208,752	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			7,009,300 27
Fire Mains (344)			0 28
Services (345)			1,531,836 29
Meters (346)			0 30
Hydrants (348)			785,259 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	9,326,395
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	9,326,395
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	9,326,395

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	7,869		14,655	22,524	1
February	7,025		12,717	19,742	2
March	7,985		14,513	22,498	3
April	8,120		14,797	22,917	4
May	9,461		16,703	26,164	5
June	10,868		20,241	31,109	6
July	11,753		23,446	35,199	7
August	9,286		21,497	30,783	8
September	8,328		16,110	24,438	9
October	8,007		15,321	23,328	10
November	7,512		13,602	21,114	11
December	8,048		14,571	22,619	12
Total annual pumpage	104,262	0	198,173	302,435	
Less: Water sold				270,937	13
Volume pumped but not sold				31,498	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				16,374	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				46	18
Total volume not sold but accounted for				16,420	19
Volume pumped but unaccounted for				15,078	20
Percent of water lost				5%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,703	24
Date of maximum: 7/18/2005					25
Cause of maximum:					26
Lawn Watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				492	27
Date of minimum: 11/14/2005					28
Total KWH used for pumping for the year				707,840	29
If water is purchased: Vendor Name: VILLAGE OF KIMBERLY					30
Point of Delivery: N325 PINECREST BLVD - WELL #3					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL - N398 CTH "N"	1	500	10	720,000	Yes	1
WELL - N398 CTH "N"	2	535	10	1,044,000	Yes	2
WELL - N325 PINECREST	3	535	12	1,058,400	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NO. 1	NO. 2	NO. 3	1
Location	N398 CTH "N"	N398 CTH "N"	N325 PINECREST	2
Purpose	P	P	P	3
Destination	D	D	R	4
Pump Manufacturer	GOULDS	AMERICAN MARSH	AMERICAN MARSH	5
Year Installed	2000	2001	2002	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	725	735	8
Pump Motor or Standby Engine Mfr	GE	GE	GE	9
Year Installed	2000	2001	2002	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	125	150	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	RESERVOIR NO. 1	TOWER NO. 1	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
			5
Year constructed	1995	1996	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	0	165	10
			11
Total capacity in gallons (actual)	480,000	300,000	
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15
			16
			17
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	18
			19
			20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3680	1.1520	21
			22
Is a corrosion control chemical used (yes, no)?	Y	Y	23
			24
Is water fluoridated (yes, no)?	N	N	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	3.000	13	0	0	0	13	1
P	D	4.000	55	0	0	0	55	2
P	D	6.000	82,192	210	0	0	82,402	3
P	D	8.000	242,284	7,785	0	0	250,069	4
P	D	10.000	7,278	0	0	0	7,278	5
P	D	12.000	16,082	0	0	0	16,082	6
Total Within Municipality			347,904	7,995	0	0	355,899	
Total Utility			347,904	7,995	0	0	355,899	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	3,710	90	0	0	3,800	124	1
P	1.500	5	0	0	0	5	0	2
M	1.500	3	0	0	0	3	0	3
M	2.000	14	0	0	0	14	0	4
P	3.000	1	0	0	0	1	0	5
M	4.000	1	0	0	0	1	0	6
P	6.000		4			4	0	7
P	8.000		4			4	0	8
Total Utility		3,734	98	0	0	3,832	124	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,930	90	0	0	4,020	418	1
0.750	35	12	0	0	47	1	2
1.000	40	7	0	0	47	0	3
1.500	44	6	0	0	50	30	4
2.000	14	0	0	0	14	7	5
3.000	4	0	0	0	4	4	6
Total:	4,067	115	0	0	4,182	460	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,770	99	0	3	0	148	4,020	1
0.750	19	12	0	1	0	15	47	2
1.000	0	31	0	1	0	15	47	3
1.500	0	40	0	0	0	10	50	4
2.000	0	12	0	1	0	1	14	5
3.000	0	3	0	1	0	0	4	6
Total:	3,789	197	0	7	0	189	4,182	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	691	18	1		708	2
Total Fire Hydrants	691	18	1	0	708	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 691

Number of distribution system valves end of year: 1,014

Number of distribution valves operated during year: 976

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account #474 - Other Water Revenues - The Return on Meters is based on the sewer's share of the Rate of Return calculated on Meters and the Radio Read Equipment.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account #635 - Maintenance of Treatment Plant - Increase is due to maintenance on the chlorination system and increases in costs to clean the salt tanks.

Account #653 - Maintenance of Meters - Increase is due to the District initiating a new testing program in 2005. All meters that tested poorly or needed maintenance were repaired and/or rebuilt.

Account #654 - Maintenance of Hydrants - Decrease is due to painting and performing any required maintenance on all the hydrants which started in 2003 ending in 2004. The District targeted all hydrants and valves in their 2003/2004 maintenance plan. This did not recur in 2005.

Account #926 - Employee Pension Benefits - Decrease is due to adjusting the allocation of annual benefit costs between water and sewer. This adjustment now fairly allocates these costs between water and sewer based on payroll and personnel.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

General footnotes

The radio read system currently in use by the District is accounted for in a subaccount of Account #346 - Meters, per PSC recommendation. Activity in these accounts is as follows:

Titles	Beg Bal	Adds	Retires	End Bal
Account #346 - Meters	\$405,549	\$14,451	\$ -	\$420,000
Account #346.1 RR System	545,190	7,689	-	552,879
Total Account #346	\$950,739	\$22,140	\$ -	\$972,879

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Due to the development of the surrounding area, the main additions were paid by the developers and contributed to the District.

Generally, any Main additions financed by the District are financed from borrowings and/or special assessments levied upon the properties involved based on the actual construction costs and the feet of frontage.

Deferred assessments are charged interest at 2% over the bonding rate.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Due to the development of the surrounding area, the service additions were paid by the developers and contributed to the District.

When the District finances the additions, special assessments are levied upon the properties involved based on actual construction costs and feet of frontage.

Deferred assessments are charged interest at 2% over the bonding rate.

Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes
